From: Bentley, Berkeley <Berkeley.Bentley@wv.gov>

Sent: 5/15/2019 5:38:40 PM

To: James Bailey; Daniel Greear; Brian Skinner; Joe Altizer

Cc: Abraham, Brian R; Tom Smith; Marsha Kauffman; Sarah Canterbury; Richard Olsen; Anne Ellison

Subject: Draft Revised Bills for Review

Attachments: image001.png, HB 2079 Replacement - Medical Cannabis (4.30.19).docx, Draft Upper Kanahwa Valley Revitalization Program

Bill.docx, HB 2807 Replacement (4.24.19).docx

All:

Find attached three draft bills correcting issues identified in veto messages.

The first is a revised HB 2079: the only change is to set a uniform tax rate of 10% at the dispensary level.

The second is a revised HB 2363: the only change is to strike the language relating to the Kanawha and Fayette County BOEs.

The third is a revised HB 2807: See explanations of the technical changes below:

- Note that there remains a blank space in the title. The House or Senate Clerk will need to fill in the blank. As of today, assembling the 2019 Acts of the Legislature is not that far along. In terms of how that area of the title is worded, the language came from Mark McOwen.
- There are four sections of the original HB 2807 that have been addressed: §§11-21-12j, 11-21-17, 11-17-17a, and 11-21-37c. Many of these changes are housekeeping as they correct code citations and cross-references.
- Section 11-21-12j is problematic because HB 2828 also includes a §11-21-12j. We have revised the replacement bill for HB 2828, which will be circulated this evening or tomorrow, to contain §11-21-12k (instead of §11-24-12j) under the assumption that HBs 2807 and 2828 will be passed during the special session. This is the simpler fix because there are several cross-references to 11-21-12j in HB 2807.
- Section 11-21-12j(c) is corrected to address erroneous cross-references and citations.
- In §§11-21-17 and -17a, references to 11-21-12j were added to the rewrite because §11-21-12j could apply to other passthrough entities in addition resident partners (§11-21-17) and resident shareholders of S corporations (§11-21-17a). These cross-references are necessary to acknowledge the possible application of the legislation to multiple passthrough entities.
- Section §11-21-37c, which was amended by SB 499 (effective July 1, 2019), is revised in the rewrite of HB 2807 to clean-up cross-reference errors. Specifically, §11-21-37c(g) now refers to §11-21-12j(1)(A), (B), (C), and (D) rather than §11-24-6(f)(1)(A), (B), (C), and (D). This was done to refer to the type of income exempted under the new modification by citing to the personal income tax statute under §11-21-12j rather than §11-24-6, which is the corporation net income tax statute.

So you know, I should be circulating later this evening or tomorrow a draft of revised HB 2828 (which will be the clean Opportunity Zone bill).

I believe Tom Smith will be coordinating a call or meeting in the AM where we can identify those bills that folks have worked on and any that still need finalized.

In the meantime, feel free to call (cell is best: 304-282-9850) or email with any questions, comments, or suggestions.

Thanks,

Berkeley



State Capitol 1900 Kanawha Boulevard, East Charleston, WV 25305 304-558-2034 (office)

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